

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 68 of 1985

For Approval and Signature:

Hon'ble MR.JUSTICE B.C.PATEL and
MR.JUSTICE R.R.JAIN

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PARSHURAM POTTERY WORKS CO LTD

Versus

COMMISSIONER OF INCOME-TAX

Appearance:

MR KC PATEL for Petitioner

MR MANISH R BHATT for Respondent No. 1

CORAM : MR.JUSTICE B.C.PATEL and
MR.JUSTICE R.R.JAIN

Date of decision: 18/07/96

ORAL JUDGEMENT

Tribunal has referred the following question under
Section 256(1) of the Income-tax Act, 1961 to this Court
for opinion : -

"Whether, on the facts and in the circumstances
of the case, the Tribunal was justified in law in
rejecting the claim for weighted deduction under
Section 35B of the Act on the following items :-

1. Steamber freight Rs.4,86,595
2. Export packing materials Rs.4,01,467
3. Lorry freight etc. Rs.1,36,311
4. Porterage Rs. 6,179
5. Inspection fees Rs. 6,823
6. Dock dues Rs. 5,496
7. Repairing & Measuring
charges Rs. 10,419

8. Telegram local & foreignRs. 3,482
9. Stationary expenditure Rs. 1,333?"

Looking to the items, the items are not allowable for weighted deduction under Section 35B of the Act. Looking to the language used in Section 35B (b) it is clear that the items which are referred to hereinabove are not included in sub-clause (b). Under these circumstances, the question is to be answered against the assessee and in favour of the revenue.

Accordingly, the reference is answered with no order as to costs.
